

EXHIBIT B

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		PEMI-BAKER REGIONAL SCHOOL DISTRICT					
		2024-2025 Budget					
			Adopted	Adjusted	Actual	Adopted	Adopted
	Account	Description	Budget	Budget	Expenses	Budget	Budget
	Number		2022-2023	2022-2023	2022-2023	2023-2024	2024-2025
1	1100	REGULAR EDUCATION					
2	110	Salaries	2,909,286	2,833,286	2,874,364	3,053,878	3,015,975
3	213	Life Insurance	2,612	2,612	2,577	2,683	2,460
4	220	FICA	226,071	220,271	214,213	237,237	234,162
5	231	Non-teacher Retire.	1	1	5,286	1	1
6	232	Teacher Retirement	617,481	601,481	605,959	609,064	590,828
7	250	Unemployment	1,262	1,262	245	1,148	1,033
8	260	Worker's Comp	8,866	8,866	8,116	9,303	7,958
9	290	Longevity	45,890	45,890	45,135	47,265	44,960
10	300	Prof&TSvs.-HmeTutor	1	1	219	1	1
11	300.12	Prof&T Serv.-Music	3,500	3,500	1,950	3,500	3,900
12	300.18	Prchsd Prof&TSrvces	45,000	45,000	30,806	40,000	32,000
13	300.70	Prof&T Serv.-Dance/Theatre	0	0	0	0	3,500
14	430	Repairs & Maintenance					
15	430.02	Art	100	100	0	100	100
16	430.10	I.A./Tech. Ed.	3,000	3,000	0	3,450	3,600
17	430.12	Music	4,175	4,175	2,662	4,175	4,175
18	430.13	Science	5,500	5,500	7,095	5,500	6,923
19	430.18	General	55,000	55,000	50,376	50,000	55,000
20	430.24	Computers	0	0	800	0	0
21	431.00	Software	18,645	18,645	1,678	0	0
22	580	Workshops/Travel					
23	580	Home Tutoring Mileage	1	1	0	1	1
24	580.02	Workshps/Regs.-Art	260	260	0	300	900
25	580.05	Travel/Wrkshps-Eng.	1	1	0	1	1
26	580.07	Travel/Wellness	1	1	0	1	1
27	580.12	Travel/Wrkshps-Music	3,400	3,400	3,349	3,400	3,400
28	580.18	Travel - General	1,500	1,500	3,279	1,500	1,500
29	580.70	Workshps/Travel-Dance/Theatre	0	0	0	0	2,500
30	610	Supplies					
31	610.00	Instructional Supplies	1	1	18	1	1
32	610.02	Art	8,000	8,000	8,344	7,731	7,740
33	610.05	English	1,750	1,750	868	1,750	1,750
34	610.06	French	300	300	388	300	300
35	610.07	Wellness	1,353	1,353	437	1,353	1,468
36	610.08	P.E.	1,000	1,000	2,009	1	1,200
37	610.10	I.A./Tech. Ed.	9,500	9,500	10,507	9,500	9,500
38	610.11	Math	2,500	2,500	1,522	2,500	2,500
39	610.12	Music	4,869	4,869	3,915	4,900	5,500
40	610.13	Science	12,000	12,000	10,306	11,000	18,667
41	610.15	Social Studies	850	850	729	1,200	1,200
42	610.18	General	30,000	35,479	28,697	30,000	35,000

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		PEMI-BAKER REGIONAL SCHOOL DISTRICT					
		2024-2025 Budget					
			Adopted	Adjusted	Actual	Adopted	Adopted
	Account	Description	Budget	Budget	Expenses	Budget	Budget
	Number		2022-2023	2022-2023	2022-2023	2023-2024	2024-2025
43	610.19	Freshmen Seminar	1	1	0	1	0
44	610.22	Photo/Graphic Arts	9,773	9,773	7,643	10,031	10,410
45	610.23	Spanish	180	180	792	1,000	1,000
46	610.24	Computer	0	0	0	0	0
47	610.70	Dance/Theatre	0	0	0	1	3,300
48	611	Audio-Visual					
49	611.05	English	1	1	0	1	1
50	611.06	French	250	250	81	250	250
51	611.07	Wellness	1	1	0	1	1
52	611.10	I.A./Tech Ed.	400	400	0	1	1
53	611.11	Math	0	0	0	1	1
54	611.12	Music	0	0	0	1	1
55	611.13	Science	455	455	212	173	418
56	611.15	Social Studies	0	0	0	1	1
57	611.22	Photo/Graphic Arts	0	0	0	0	0
58	611.23	Spanish	180	180	0	400	400
59	611.70	Dance/Theatre	0	0	0	1	500
60	644	Textbooks					
61	644.00	Textbooks	0	0	0	0	0
62	644.05	English	1	645	3,217	1	5,600
63	644.06	French	1	1	0	1	1
64	644.07	Wellness	1	1	0	1	1
65	644.10	I.A./Tech Ed.	1	1	0	1	1
66	644.11	Math	1	1	1,170	1	1
67	644.12	Music	1	1	0	1	1
68	644.13	Science	4,106	4,106	316	1	1
69	644.15	Social Studies	12,000	12,000	17,711	1	1
70	644.22	Photo/Graphic Arts	1	1	0	1	1
71	644.23	Spanish	1	1	0	1	1
72	644.70	Dance/Theatre	0	0	0	1	1
73	645	Workbooks					
74	645.02	Art	1	1	0	1	1
75	645.05	English	1	1	0	1	1
76	645.06	French	1,000	1,000	990	1,000	1,000
77	645.07	Wellness	1	1	0	1	1
78	645.10	I.A./Tech Ed.	800	800	0	1	1
79	645.13	Science	1	1	0	135	135
80	645.15	Social Studies	1	1	0	1	1
81	645.23	Spanish	7,835	7,835	5,274	6,679	7,000

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		PEMI-BAKER REGIONAL SCHOOL DISTRICT					
		2024-2025 Budget					
			Adopted	Adjusted	Actual	Adopted	Adopted
	Account	Description	Budget	Budget	Expenses	Budget	Budget
	Number		2022-2023	2022-2023	2022-2023	2023-2024	2024-2025
82	646	Periodicals					
83	646.07	Wellness	260	260	251	260	260
84	646.10	I.A./Tech Ed.	1	1	0	1	1
85	646.13	Science	1	1	0	1	1
86	646.15	Social Studies	0	0	0	1	1
87	647	Professional Books					
88	647.05	English	1	1	0	1	1
89	647.07	Wellness	1	1	0	1	1
90	647.08	P.E.	90	90	0	90	90
91	647.11	Math	1	1	0	1	1
92	647.13	Science	152	152	127	115	115
93	647.15	Social Studies	1	1	0	1	1
94	647.22	Photo/Graphic Arts	1	1	0	1	1
95	647.23	Spanish	1	1	0	1	0
96	647.24	Computers	1	1	0	0	0
97	650	Software					
98	650.10	I.A./Tech. Ed.	1	1	379	1,500	1,500
99	650.11	Math	2,450	2,450	2,176	950	1,160
100	650.13	Science	41,095	41,095	329	11,600	4,845
101	650.15	Social Studies	10,000	10,000	470	1	1
102	650.18	General	23,481	23,481	28,725	44,350	50,300
103	650.22	Photo/Graphic Arts	1	1	0	1	1
104	650.23	Spanish	300	300	13	540	540
105	650.24	Computer Science	0	0	0	0	0
106	730	New Equipment					
107	730.02	Art	1	1	0	1	1
108	730.05	English	1	1	0	1	1
109	730.08	P.E.	1	1	0	1	1
110	730.10	I.A./Tech. Ed.	5,760	5,760	0	4,600	4,600
111	730.12	Music	500	500	80	1	1,300
112	730.13	Science	10,000	10,000	13,638	9,000	8,520
113	730.15	Social Studies	1	1	0	1	1
114	730.18	General/Technology	76,738	71,646	184,367	86,020	98,325
115	730.22	Photo/Graphic Arts	1,804	1,804	1,747	1,700	1,671
116	730.24	Computers	0	0	0	0	0
117	735	Replacement of Equipment					
118	735.10	I.A./Tech. Ed.	1	1	0	1	1
119	735.11	Math	2,350	2,350	2,467	2,350	2,350
120	735.12	Music	1	1	47	1	1
121	735.13	Science	10,537	10,537	4,994	9,000	9,487
122	735.18	General/Technology	10,350	10,350	20,903	8,050	9,200
123	735.22	Photo/Graphic Arts	2,490	2,490	2,823	65,255	6,000

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		PEMI-BAKER REGIONAL SCHOOL DISTRICT					
		2024-2025 Budget					
			Adopted	Adjusted	Actual	Adopted	Adopted
	Account	Description	Budget	Budget	Expenses	Budget	Budget
	Number		2022-2023	2022-2023	2022-2023	2023-2024	2024-2025
124	810	Dues					
125	810.06	French	200	200	45	200	200
126	810.07	Wellness	155	155	139	155	155
127	810.08	P.E.	280	280	0	280	300
128	810.12	Music	500	500	0	500	500
129	810.13	Science	0	0	0	0	50
130	810.15	Social Studies	80	80	0	1	1
131	810.22	Photo/Graphic Arts	300	300	0	400	400
132	810.23	Spanish	255	255	0	450	675
133	810.70	Dance/Theatre	0	0	0	0	550
134		TOTAL 1100	4,260,815	4,164,046	4,226,975	4,409,821	4,332,849
135							
136	1101	SUBSTITUTES					
137	120	Salaries	10,000	10,000	19,475	15,000	15,000
138	220	FICA	765	765	1,471	1,148	1,148
139	231	Non-teacher retir.	1	1	0	1	1
140	232	Retirement - teacher	1	1	1,563	1	1
141	250	Unemployment	22	22	9	30	27
142	260	Worker's Comp	30	30	55	45	39
143		TOTAL 1101	10,819	10,819	22,573	16,225	16,216
144							
145	1102	INSTRUCTIONAL AIDES					
146	110	Salaries	57,943	57,943	35,196	35,895	37,335
147	122	Home Tutors	1	1	0	1	1
148	213	Life Insurance	123	123	80	77	80
149	214	LTD Insurance	1	1	0	1	1
150	220	FICA	4,495	4,495	2,414	2,746	2,856
151	231	Retirement - non-teacher	8,261	8,261	4,948	4,857	5,051
152	232	Retirement - tutors	1	1	0	0	0
153	240	Admin. course reimb.	0	0	0	0	0
154	250	Unemployment	62	62	6	28	25
155	260	Worker's Comp	176	176	99	108	97
156	290	Longevity	810	810	0	0	0
157		TOTAL 1102	71,873	71,873	42,744	43,713	45,446
158							

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		PEMI-BAKER REGIONAL SCHOOL DISTRICT					
		2024-2025 Budget					
			Adopted	Adjusted	Actual	Adopted	Adopted
	Account	Description	Budget	Budget	Expenses	Budget	Budget
	Number		2022-2023	2022-2023	2022-2023	2023-2024	2024-2025
159	1210	SPECIAL EDUCATION					
160	110	Salaries	488,470	488,470	492,468	508,127	463,065
161	122	Tutoring Salaries	1	1	0	1	1
162	213	Life Insurance	462	462	462	462	360
163	214	LTD	420	420	433	432	441
164	220	FICA	37,850	37,850	38,247	39,377	35,903
165	231	Retirement - nonteacher	1	1	0	1	1
166	232	Retirement - teacher	104,001	104,001	104,631	101,092	92,173
167	240	Course Reimbursement	2,500	2,500	349	2,500	2,500
168	250	Unemployment	216	216	49	199	151
169	260	Worker's Comp	1,484	1,484	1,391	1,544	1,220
170	290	Longevity	6,300	6,300	5,300	6,600	6,250
171	300	Purchased Prof & Tech Services	268,534	148,534	177,802	355,845	459,355
172	305	Testing/Evaluation	7,000	7,000	0	4,000	12,000
173	330	Other Prof-Attor.Fees	4,000	4,000	0	4,000	4,000
174	430	Repairs & Maintenance	0	0	0	0	5,000
175	500	Other-Medicaid	6,000	6,000	3,633	6,000	4,650
176	534	Postage	200	200	21	300	400
177	561	Tuition	1,084,750	1,209,750	370,982	1,093,000	1,419,792
178	580	Travel	1	1	964	1	1
179	610	Supplies	10,394	10,394	16,983	10,244	9,921
180	611	A/V	2,000	2,000	0	1	1
181	644	Textbooks	1	1	0	500	500
182	645	Workbooks	1	1	0	500	500
183	646	Periodicals	50	50	0	50	50
184	647	Professional Books	1	1	0	1	1
185	650	Software	7,000	0	1,248	7,000	4,855
186	730	New Equipment	2,000	2,000	2,054	2,000	2,000
187	735	Replacement of Equipment	4,000	4,000	3,088	4,000	4,000
188	810	Dues	1,000	1,000	555	1,000	1,000
189		TOTAL 1210	2,038,637	2,036,637	1,220,658	2,148,777	2,530,091
190							
191	1212	SPECIAL ED AIDES					
192	110	Salaries	439,009	439,009	333,557	399,399	401,706
193	122	Tutoring Salaries	1,000	1,000	33,080	8,000	14,000
194	213	Life Insurance	942	942	607	858	862
195	220	FICA	33,687	33,687	28,611	30,657	30,834
196	231	Retirement - non-teacher	61,914	61,914	47,087	54,331	54,533
197	232	Retirement - teacher	0	0	0	0	0
198	250	Unemployment	524	524	74	421	361
199	260	Worker's Comp	1,321	1,321	1,035	1,202	1,048

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		PEMI-BAKER REGIONAL SCHOOL DISTRICT					
		2024-2025 Budget					
			Adopted	Adjusted	Actual	Adopted	Adopted
	Account	Description	Budget	Budget	Expenses	Budget	Budget
	Number		2022-2023	2022-2023	2022-2023	2023-2024	2024-2025
200	290	Longevity	1,350	1,350	1,350	1,350	1,350
201	580	Travel/Workshops	500	500	0	1	1
202		TOTAL 1212	540,247	540,247	445,402	496,219	504,695
203							
204	1214	SPECIAL ED. SECRETARY					
205	110	Salaries	58,424	58,424	58,552	60,884	63,316
206	213	Life Insurance	126	126	119	131	136
207	220	FICA	4,573	4,573	4,419	4,761	4,947
208	231	Retirement - non-teacher	8,404	8,404	8,422	8,420	8,749
209	250	Unemployment	31	31	6	28	25
210	260	Worker's Comp	179	179	165	187	168
211	290	Longevity	1,350	1,350	1,350	1,350	1,350
212	730	New Equipment	0	0	0	0	0
213		TOTAL 1214	73,087	73,087	73,034	75,761	78,691
214							
215	1215	EXTENDED SCHOOL YEAR					
216	110	Salaries	20,000	20,000	10,154	20,000	20,000
217	220	FICA	1,530	1,530	777	1,530	1,530
218	231	Retirement - non-teacher	1,406	1,406	531	1,082	1,082
219	232	Retirement - teacher	2,102	2,102	1,214	2,357	2,357
220	300	Purchased Prof&Tech Services	16,205	16,205	9,458	21,312	15,000
221		TOTAL 1215	41,243	41,243	22,134	46,281	39,969
222	1260	BILINGUAL EDUCATION					
223	110	Salaries	0	0	1,077	0	32,542
224	213	Life Insurance	0	0	0	0	59
225	220	FICA	0	0	256	0	2,489
226	250	Unemployment	0	0	0	0	25
227	260	Worker's Comp	0	0	0	0	85
228	300	Purchased Prof&Tech Services	19,349	19,349	20,079	22,817	0
229		TOTAL 1260	19,349	19,349	21,412	22,817	35,200
230	1300	APPLIED TECHNOLOGY					
231	110	Salaries	450,076	450,076	448,079	520,036	484,328
232	213	Life Insurance	456	456	422	524	477
233	220	FICA	34,907	34,907	33,961	40,290	37,499
234	232	Retirement - teacher	95,916	95,916	95,496	103,436	96,273
235	250	Unemployment	224	224	43	231	202
236	260	Worker's Comp	1,369	1,369	1,265	1,580	1,274
237	290	Longevity	6,230	6,230	6,230	6,625	5,860
238	300	Prof&Tech Services	1	1	0	1	1
239	300.07	Prof&Tech Health Science	18,500	-14,500	9,521	18,500	19,000
240	300.72	Prof&Tech Outdoor Rec Ldrship	0	0	0	27,000	27,000

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		PEMI-BAKER REGIONAL SCHOOL DISTRICT					
		2024-2025 Budget					
			Adopted	Adjusted	Actual	Adopted	Adopted
	Account	Description	Budget	Budget	Expenses	Budget	Budget
	Number		2022-2023	2022-2023	2022-2023	2023-2024	2024-2025
241	430	Repairs & Maintenance					
242	430.04	Marketing Education	1,000	1,000	0	1,000	2,000
243	430.07	Health Science	1,540	1,540	0	500	500
244	430.25	Automotive Tech	3,000	3,000	546	3,000	3,000
245	430.26	Culinary Arts	500	500	0	350	350
246	442.26	Rentals-Culinary Arts	1	1	0	1	1
247	550.04	Printing - Marketing	1,200	1,200	0	1,200	850
248	580	Travel/Workshops					
249	580.04	Marketing -Wrkshp/Travel	5,000	5,000	0	5,000	5,000
250	580.26	Culinary Arts	1	1	0	1	1
251	580.32	Travel - Voc't'l Guidance	1	1	0	0	0
252	580.72	Outdoor Rec Leadership	0	0	0	2,500	3,200
253	610	Supplies					
254	610.04	Marketing Education	6,000	6,000	7,786	6,000	8,400
255	610.07	Health Science	2,990	2,990	2,644	3,795	5,500
256	610.16	Drafting	2,000	2,000	2,318	2,000	3,000
257	610.25	Automotive Tech	3,000	3,000	3,676	3,500	3,500
258	610.26	Culinary Arts	12,000	12,184	9,918	11,750	11,750
259	610.71	Media Arts	3,000	0	0	3,000	3,000
260	610.72	Outdoor Rec Leadership	0	0	0	11,500	7,910
261	611	Audio-Visual					
262	611.07	Health Science	450	450	0	500	500
263	611.25	Automotive Tech	1	1	0	1	1
264	644	Textbooks					
265	644.04	Marketing Education	1	1	0	1	1
266	644.07	Health Science	3,119	3,418	1,400	4,726	4,150
267	644.25	Automotive Tech	1	1	0	1	1
268	644.26	Culinary Arts	1,800	1,800	1,771	1,408	1,408
269	644.72	Outdoor Rec Leadership	0	0	0	2,000	762
270	645	Workbooks					
271	645.04	Marketing Education	1	1	0	1	1
272	645.07	Health Science	343	1,373	264	414	400
273	645.25	Automotive Tech	1	1	0	1	1
274	645.26	Culinary Arts	1,200	1,200	1,109	1,323	1,323
275	645.72	Outdoor Rec Leadership	0	0	0	1,500	1
276	646	Subscriptions/Magazines					
277	646.25	Automotive Tech	150	150	0	150	150
278	646.26	Culinary Arts	1	1	0	1	1
279	647	Professional Books					
280	647.25	Automotive Tech	1	1	0	1	1

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		PEMI-BAKER REGIONAL SCHOOL DISTRICT					
		2024-2025 Budget					
			Adopted	Adjusted	Actual	Adopted	Adopted
	Account	Description	Budget	Budget	Expenses	Budget	Budget
	Number		2022-2023	2022-2023	2022-2023	2023-2024	2024-2025
281	650	Software					
282	650.07	Health Science	2,800	2,800	2,241	2,600	2,240
283	650.25	Automotive Tech	6,645	6,645	8,619	7,195	7,195
284	650.71	Media Arts	319	0	0	950	950
285	650.72	Outdoor Rec Leadership	0	0	0	0	480
286	730	New Equipment					
287	730.04	Marketing Education	1	1	0	1	1
288	730.07	Health Science	1	1	0	1	1
289	730.25	Automotive Tech	1	1	545	1	2,000
290	730.26	Culinary Arts	500	500	375	464	464
291	730.71	Media Arts	1	1	0	1	1
292	735	Replacement of Equipment					
293	735.04	Marketing Ed.	1	1	0	1	1
294	735.16	Drafting	300	600	0	300	300
295	735.25	Automotive Tech	500	500	0	500	500
296	735.26	Culinary Arts	1	1	0	1	1
297	735.71	Media Arts	0	0	0	0	4,485
298	810	Dues					
299	810.00	Dues and Fees	0	0	0	0	0
300							
301	810.04	Marketing Education	2,000	2,000	260	2,000	2,316
302	810.07	Health Science	540	540	45	800	1,000
303	810.26	Culinary Arts	576	576	0	576	576
304	810.72	Outdoor Rec Leadership	0	0	0	0	274
305		TOTAL 1300	670,167	635,661	638,536	800,739	761,362
306							
307	1370	TECHNICAL EDUCATION					
308	610.00	Supplies	0	3,000	3,352	0	0
309	650.00	Software	0	319	78	0	0
310	730.00	New Equipment	0	1	361	0	0
311	735.00	Replacement of Equipment	4,555	-7,445	4,844	4,485	0
312		TOTAL 1370	4,555	-4,125	8,636	4,485	0
313							
314	1410	CO-CURRICULAR					
315	125	Salaries					
316	125.07	H.O.S.A.	1,882	1,882	1,260	1,470	1,680
317	125.35	Amnesty International	1	1	0	1	0
318	125.37	Granite State Challenge	2,100	2,100	0	1	2,100
319	125.38	Homecoming	0	0	0	0	2,100
320	125.39	Assist. Quiz Bowl	0	0	0	1,260	1,470
321	125.40	TSA	3,150	3,150	3,150	3,570	2,780

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		PEMI-BAKER REGIONAL SCHOOL DISTRICT					
		2024-2025 Budget					
			Adopted	Adjusted	Actual	Adopted	Adopted
	Account	Description	Budget	Budget	Expenses	Budget	Budget
	Number		2022-2023	2022-2023	2022-2023	2023-2024	2024-2025
322	1410	Co-Curricular Continued					
323	125.41	Chamber Singers	1,050	1,050	1,260	1,470	1,680
324	125.42	Astronomy Club	1,050	1,050	1,260	1,470	1,680
325	125.43	Britannia Society	1,050	1,050	1,260	1,470	1,680
326	125.44	Media Club	1,050	1,050	1,260	1,470	1,680
327	125.45	Student Diversity Club	0	0	3,780	3,780	3,780
328	125.46	Robotics	0	0	0	1,470	1,680
329	125.48	Quiz Bowl	3,780	3,780	4,830	3,780	3,780
330	125.69	Earth Club	0	0	0	0	0
331	125.70	Theater Director	8,400	8,400	4,200	8,400	8,400
332	125.71	Musical	4,830	4,830	4,830	4,830	4,830
333	125.72	Yearbook	5,880	5,880	4,095	6,090	6,510
334	125.73	Pep Band	4,830	4,830	4,830	4,830	4,830
335	125.74	Student Government	5,460	5,460	5,460	5,460	5,460
336	125.75	DECA	3,780	3,780	3,780	3,780	3,780
337	125.76	Outing Club	1	1	0	0	0
338	125.77	Winter Carnival	1,050	1,050	2,100	1,050	1,260
339	125.78	Dance Club	1	1	0	1	1
340	125.79	Yearbook Assistant	2,100	2,100	4,095	2,100	2,100
341	125.80	Youth & Government	0	0	0	0	0
342	125.81	French Honor Society	1,050	1,050	1,260	1,470	1,680
343	125.82	Spanish Honor Society	1,050	1,050	1,260	1,470	1,680
344	125.83	Tech Dir. Theatrical (2)	8,000	8,000	3,000	8,000	8,000
345	125.84	Math Team	4,200	4,200	4,200	4,200	3,360
346	125.86	Literary Magazine	2,100	2,100	2,100	2,100	1,680
347	125.88	National Honor Society	2,940	2,940	2,940	3,255	3,465
348	125.89	Nat'l Tech Honor Society	4,830	4,830	4,830	4,830	4,830
349	125.90	Freshman Advisor	1,260	1,260	1,260	1,470	2,100
350	125.91	Sophomore Advisor	2,100	2,100	1,470	1,680	1,260
351	125.92	Junior Advisor	2,100	2,100	3,780	2,520	2,310
352	125.93	Senior Advisor	2,730	2,730	3,360	3,780	2,520
353	220	FICA	6,411	6,411	5,651	7,078	7,355
354	231	Non-Teacher Retire.	827	827	0	671	0
355	232	Retirement - teacher	14,614	14,614	15,671	17,200	18,883
356	260	Worker's Comp	251	251	228	278	250
357	300.70	Prof&TechSer-Theatre	8,700	8,700	10,500	9,000	9,000
358	430.70	Repair&Maint-Theater	300	300	0	300	300
359	442.70	Equip.Rental-Theatre	4,200	4,200	4,273	4,200	4,200
360	550.86	Printing - Literary Magazine	0	0	0	0	400

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		PEMI-BAKER REGIONAL SCHOOL DISTRICT					
		2024-2025 Budget					
			Adopted	Adjusted	Actual	Adopted	Adopted
	Account	Description	Budget	Budget	Expenses	Budget	Budget
	Number		2022-2023	2022-2023	2022-2023	2023-2024	2024-2025
361	580	Workshops					
362	580.18	General	1,000	1,000	210	1,000	1,000
363	580.35	Amnesty International	1	1	0	0	0
364	580.36	Math/Quiz Bowl Entry Fees	6,650	6,650	10,300	6,650	7,425
365	580.70	Theater	3,300	3,300	563	3,300	3,300
366	580.74	Student Government	2,000	2,000	595	2,000	2,000
367	580.80	Youth & Government	0	0	0	0	0
368	580.88	National Honor Society	1	1	0	1	1
369	580.94	Spanish Club	0	0	0	1	1
370	580.95	French Club	0	0	0	1	1
371	610	Supplies					
372	610.07	HOSA	0	0	0	0	250
373	610.20	Students for Diversity	250	250	26	250	250
374	610.36	Freshman Orientation	3,500	3,500	2,906	3,500	3,500
375	610.37	Open House	500	500	828	500	900
376	610.38	Homecoming	1,000	1,000	237	1,000	500
377	610.40	TSA (Tech. Stud. Assoc)	1,500	1,500	1,854	1,500	1,700
378	610.70	Theater	10,000	10,000	1,994	10,000	10,000
379	610.72	Yearbook	0	0	0	0	0
380	610.73	Pep-Band	1	1	0	1	1,000
381	610.74	Student Government	1	1	0	150	150
382	610.77	Winter Carnival	3,000	3,000	3,616	3,000	3,500
383	610.80	Youth & Government	1	1	0	0	1
384	610.86	Literary Magazine	1	1	82	1	0
385	610.88	National Honor Society	3,000	3,000	1,650	3,000	3,000
386	610.89	Nat'l Tech Honor Society	4,500	4,500	3,079	5,000	5,000
387	610.94	Spanish Club	800	800	901	805	1,000
388	610.95	French Club	800	800	807	800	1,000
389	730	New Equipment					
390	730.70	Theater	1	10,084	11,235	1	1
391	730.72	Yearbook	1	1	0	1	0
392	810	Dues					
393	810.07	HOSA	0	0	0	0	400
394	810.70	Theater	150	150	0	150	150
395	810.74	Student Government	150	150	0	1	0
396	810.80	Youth & Government	0	0	0	0	0
397	810.86	Literary Magazine	0	0	0	0	0
398	810.88	National Honor Society	700	700	770	700	700
399	810.89	National Tech Honor Soc.	800	800	0	850	850
400		TOTAL 1410	162,716	172,799	158,887	175,418	184,114
401							

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		PEMI-BAKER REGIONAL SCHOOL DISTRICT					
		2024-2025 Budget					
			Adopted	Adjusted	Actual	Adopted	Adopted
	Account	Description	Budget	Budget	Expenses	Budget	Budget
	Number		2022-2023	2022-2023	2022-2023	2023-2024	2024-2025
402	1420	ATHLETICS					
403	125	Salaries					
404	125.40	Football	27,720	27,720	27,720	27,770	27,090
405	125.42	Football Cheerleading	3,360	3,360	3,570	3,780	3,990
406	125.43	Girls Field Hockey	9,450	9,450	9,660	9,870	10,080
407	125.44	Cross Country - Boys & Girls	6,930	6,930	8,820	9,080	7,980
408	125.46	Basketball - Boys	10,710	10,710	12,730	11,130	11,340
409	125.47	Basketball - Girls	11,970	11,970	12,180	12,180	12,180
410	125.48	Hockey	9,450	9,450	9,870	9,870	10,080
411	125.49	Ski Jumping	4,410	4,410	4,620	4,620	4,830
412	125.50	Nordic Ski	5,460	5,460	10,000	10,080	4,830
413	125.51	Alpine Ski	5,460	5,460	5,460	5,460	6,460
414	125.52	Wrestling	10,710	10,710	10,171	10,710	10,710
415	125.53	Baseball	9,030	9,030	9,660	9,450	9,870
416	125.54	Softball	10,710	10,710	8,820	10,710	10,710
417	125.55	Tennis - Boys	4,830	4,830	4,830	4,830	4,830
418	125.56	Tennis - Girls	4,830	4,830	4,830	4,830	4,830
419	125.57	Track - Boys	8,190	8,190	4,620	6,720	4,830
420	125.58	Track - Girls	6,090	6,090	6,090	6,720	4,830
421	125.59	Trainer	17,640	17,640	22,050	19,110	22,050
422	125.60	Soccer - Boys	9,030	9,030	10,290	10,290	10,290
423	125.61	Soccer - Girls	7,350	7,350	7,770	8,190	8,190
424	125.62	Volleyball	8,190	8,190	8,820	9,030	8,820
425	125.64	Golf	4,830	4,830	3,780	3,990	4,200
426	125.65	Freshman Program	9,600	9,600	9,600	9,600	9,600
427	125.66	Lacrosse-Boys	9,240	9,240	9,870	9,660	10,080
428	125.67	Lacrosse-Girls	8,820	8,820	8,400	9,660	10,080
429	220	FICA	17,137	17,137	17,793	18,147	17,808
430	231	Retirement - non teacher	7,713	7,713	7,377	8,040	8,118
431	232	Retirement - teacher	21,039	21,039	21,049	22,925	33,934
432	260	Worker's Comp	672	672	661	712	605
433	300	Prof & Tech Services	80,000	80,000	53,355	75,000	73,315
434	430	Repairs & Maintenance					
435	430.18	General	2,200	2,200	210	1,530	1,530
436	430.40	Football	9,400	9,400	9,075	7,950	12,000
437	430.42	Cheerleading	200	200	0	200	200
438	430.43	Field Hockey	1,500	1,500	1,200	1,000	1,200
439	430.44	Cross Country - Boys	150	150	54	150	150
440	430.45	Cross Country - Girls	150	150	54	150	150
441	430.46	Basketball - Boys	450	450	694	450	600
442	430.47	Basketball - Girls	450	450	0	450	600

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	PEMI-BAKER REGIONAL SCHOOL DISTRICT						
	2024-2025 Budget						
			Adopted	Adjusted	Actual	Adopted	Adopted
	Account	Description	Budget	Budget	Expenses	Budget	Budget
	Number		2022-2023	2022-2023	2022-2023	2023-2024	2024-2025
443	1420 Athletics Continued						
444	430.50	Nordic Ski	500	500	0	500	500
445	430.52	Wrestling	300	300	0	300	500
446	430.53	Baseball	800	800	0	960	960
447	430.54	Softball	500	500	0	500	700
448	430.55	Tennis - Boys	0	0	0	150	150
449	430.56	Tennis - Girls	0	0	0	1	1
450	430.57	Track - Boys	0	0	0	200	200
451	430.58	Track - Girls	0	0	0	200	200
452	430.60	Soccer - Boys	500	500	262	400	400
453	430.61	Soccer - Girls	500	500	262	400	400
454	430.62	Volleyball	400	400	230	400	400
455	430.64	Golf	0	0	0	100	100
456	430.66	Boys Lacrosse	1,000	1,000	1,060	1,500	1,500
457	430.67	Girls Lacrosse	1,000	1,000	1,060	1,000	1,000
458	580.18	Travel/Workshops/Reg.	10,000	10,000	7,906	8,270	8,270
459	610	Supplies					
460	610.18	General	3,000	3,000	8,347	3,000	8,000
461	610.40	Football	3,000	3,000	335	3,430	3,430
462	610.42	Cheerleading	200	200	280	200	200
463	610.43	Field Hockey	250	250	0	500	500
464	610.44	Cross Country - Boys	0	0	0	150	150
465	610.45	Cross Country - Girls	0	0	0	150	150
466	610.46	Basketball - Boys	500	500	35	850	850
467	610.47	Basketball - Girls	500	500	51	850	850
468	610.48	Hockey	500	500	0	1,000	1,000
469	610.50	Nordic Ski	1,200	1,200	223	1,200	1,250
470	610.51	Alpine Ski	1,400	1,400	320	1,420	1,420
471	610.52	Wrestling	750	750	398	750	750
472	610.53	Baseball	3,000	3,000	0	4,080	4,080
473	610.54	Softball	3,000	3,000	940	2,850	2,850
474	610.55	Tennis - Boys	300	300	0	525	525
475	610.56	Tennis - Girls	300	300	0	875	875
476	610.57	Track - Boys	50	50	914	30	30
477	610.58	Track - Girls	50	50	700	30	30
478	610.59	Trainer	7,500	7,500	7,751	8,280	8,280
479	610.60	Soccer - Boys	1,200	1,200	1,638	1,440	1,440
480	610.61	Soccer - Girls	1,200	1,200	568	1,460	1,460
481	610.62	Volleyball	500	500	0	550	550
482	610.64	Golf	1,500	1,500	932	1,050	1,050
483	610.66	Lacrosse-Boys	500	500	0	640	640
484	610.67	Lacrosse-Girls	500	500	0	1,150	1,150

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		PEMI-BAKER REGIONAL SCHOOL DISTRICT					
		2024-2025 Budget					
			Adopted	Adjusted	Actual	Adopted	Adopted
	Account	Description	Budget	Budget	Expenses	Budget	Budget
	Number		2022-2023	2022-2023	2022-2023	2023-2024	2024-2025
485	650.00	Software	14,820	14,820	11,750	13,500	13,500
486	730	New Equipment					
487	730.00	New Equip - Computers	1	1	0	1	0
488	730.42	Cheerleading	1	1	0	1	1
489	730.43	Field Hockey	1	1	0	1	1
490	730.47	Basketball Girls	1	1	0	1	1
491	730.52	Wrestling	1	1	0	1	1
492	730.53	Baseball	1	1	0	1	1
493	730.54	Softball	1	1	0	1	1
494	730.59	Trainer	1	1	0	1	1
495	730.61	Girls Soccer	1	1	0	1	1
496	730.62	Volleyball	1	1	0	1	1
497	730.66	Boys Lacrosse	1	1	0	1	1
498	730.67	Girls Lacrosse	1	1	0	1	1
499	735	Replacement of Equipment					
500	735.40	Football	3,400	3,400	10,181	23,380	6,500
501	735.42	Cheerleading	800	800	0	500	5,500
502	735.43	Field Hockey	1,760	1,760	952	1,760	1,760
503	735.44	Cross Country - Boys	550	550	0	1	1,750
504	735.45	Cross Country - Girls	550	550	0	1	1,750
505	735.46	Basketball - Boys	1,000	1,000	517	1	1
506	735.47	Basketball - Girls	1,000	1,000	516	1	1
507	735.48	Hockey	700	700	0	1,000	1,000
508	735.50	Nordic Ski	6,500	7,925	2,312	1,600	1,600
509	735.51	Alpine Ski	1,000	1,000	1,989	2,730	1,480
510	735.52	Wrestling	5,000	5,000	4,548	1	1
511	735.53	Baseball	2,000	2,000	2,743	3,240	3,240
512	735.54	Softball	2,000	2,000	2,133	2,000	2,000
513	735.55	Tennis - Boys	1,000	1,000	1,929	480	480
514	735.56	Tennis - Girls	1,000	1,000	1,828	100	100
515	735.57	Track - Boys	1,000	1,000	0	1,170	4,670
516	735.58	Track - Girls	1,000	1,000	0	1,260	4,760
517	735.60	Soccer - Boys	600	600	1,560	5,460	460
518	735.61	Soccer - Girls	600	600	1,400	5,460	460
519	735.62	Volleyball	6,500	6,500	1,407	2,620	3,620
520	735.64	Golf	1,000	1,000	643	880	2,480
521	735.66	Boys Lacrosse	1,000	3,120	948	1,800	1,800
522	735.67	Girls Lacrosse	1,000	1,000	2,076	380	380
523	810.18	Dues	9,750	9,750	10,020	11,360	12,360
524		TOTAL 1420	477,013	480,558	439,414	506,082	511,445
525							

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		PEMI-BAKER REGIONAL SCHOOL DISTRICT					
		2024-2025 Budget					
			Adopted	Adjusted	Actual	Adopted	Adopted
	Account	Description	Budget	Budget	Expenses	Budget	Budget
	Number		2022-2023	2022-2023	2022-2023	2023-2024	2024-2025
526	1430	SUMMER SCHOOL					
527	110	Salaries	1	1	0	1	1
528	220	FICA	1	1	0	1	1
529	231	NT Retirement	1	1	0	1	1
530	232	Retirement - teacher	1	1	0	1	1
531	250	Unemployment	1	1	0	1	1
532	260	Worker's Comp	1	1	0	1	1
533	610	Supplies/8th Grade Trans.	1,000	-43,200	1,430	1,000	1,500
534		TOTAL 1430	1,006	-43,194	1,430	1,006	1,506
535							
536	1600	ADULT EVENING ENRICH.					
537	540	Advertising	0	0	0	0	0
538		TOTAL 1600	0	0	0	0	0
539							
540	2120	GUIDANCE SERVICES					
541	110	Salaries	292,435	292,435	278,896	288,608	300,097
542	213	Life Insurance	264	264	231	264	240
543	214	LTD Insurance	0	0	0	0	0
544	220	FICA	22,605	22,605	19,055	22,308	23,198
545	232	Retirement - teacher	62,111	62,111	59,223	57,272	59,558
546	240	Course Reimbursement	2,500	2,500	939	2,500	2,500
547	250	Unemployment	156	156	25	141	128
548	260	Worker's Comp	886	886	788	875	788
549	290	Longevity	3,050	3,050	2,850	3,000	3,150
550	305	AP Testing	9,000	9,000	1,680	9,000	9,000
551	534	Postage	1	1	0	1	1
552	550	Printing	7,000	7,000	4,975	7,000	7,000
553	580	Workshops	500	500	0	500	500
554	610	Supplies	2,500	2,500	2,445	2,800	2,800
555	645	Workbooks	1	1	0	1	1
556	650	Software	4,712	4,712	390	7,312	7,312
557	730	New Equip - Computers	1	1	1,015	1	1
558	810	Dues	1,200	1,200	783	1,700	1,700
559		TOTAL 2120	408,922	408,922	373,296	403,283	417,974
560							
561	2123.320	Group Testing	17,000	17,000	18,322	17,000	18,500
562	2123.330	GED Testing	1,000	1,000	1,320	1,000	1,000
563		TOTAL 2123	18,000	18,000	19,642	18,000	19,500
564							

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		PEMI-BAKER REGIONAL SCHOOL DISTRICT					
		2024-2025 Budget					
			Adopted	Adjusted	Actual	Adopted	Adopted
	Account	Description	Budget	Budget	Expenses	Budget	Budget
	Number		2022-2023	2022-2023	2022-2023	2023-2024	2024-2025
565	2129	GUIDANCE SECRETARIES					
566	110	Salaries	59,119	59,119	77,180	83,422	87,329
567	213	Life Insurance	128	128	148	180	189
568	220	FICA	4,626	4,626	6,095	6,485	6,784
569	231	Retirement - non-teacher	8,502	8,502	11,041	11,470	11,998
570	250	Unemployment	31	31	12	56	50
571	260	Worker's Comp	181	181	218	254	231
572	290	Longevity	1,350	1,350	1,350	1,350	1,350
573		TOTAL 2129	73,937	73,937	96,045	103,217	107,931
574							
575	2132	MEDICAL SERVICES					
576	2132.330	Doctor's Fees	3,012	3,012	0	1,762	2,500
577							
578	2134	NURSING SERVICES					
579	240	Course Reimbursement	1	1	0	1	1
580	300	Prof. & Tech. Services	92,371	92,371	82,162	124,355	128,086
581	430	Repairs & Maintenance	60	60	0	60	60
582	610	Supplies	1,800	1,800	1,551	1,800	1,800
583	646	Subscriptions	1	1	0	1	1
584	647	Prof. Books	1	1	0	1	1
585	650	Software	600	600	546	600	600
586	730	New Equipment	1	1	0	1	1
587	735	Replacement of Equip	1	1	0	1	1
588		TOTAL 2134	94,836	94,836	84,259	126,820	130,551
589							
590	2140	PSYCHOLOGICAL SERVICES					
591	110	Salaries	139,300	139,300	151,038	150,048	154,369
592	213	Life Insurance	132	132	132	132	120
593	214	LTD Insurance	400	400	736	412	420
594	220	FICA	10,656	10,656	12,320	11,479	11,809
595	232	Retirement - teacher	29,281	29,281	31,748	29,469	30,318
596	240	Course Reimbursement	2,500	2,500	3,716	2,500	2,500
597	250	Unemployment	62	62	12	56	50
598	260	Worker's Comp	418	418	426	450	401
599	290	Longevity	0	0	0	0	0
600	305	Testing/Eval. Materials	10,000	10,000	438	10,000	10,000
601	610	Supplies & Testing Supplies	2,000	2,000	521	2,000	2,000
602	611	Audio Visual	1	1	0	1	1
603	645	Workbooks	50	50	0	50	50
604	646	Periodicals	150	150	0	150	150
605	647	Professional Books	100	100	0	100	100

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		PEMI-BAKER REGIONAL SCHOOL DISTRICT					
		2024-2025 Budget					
			Adopted	Adjusted	Actual	Adopted	Adopted
	Account	Description	Budget	Budget	Expenses	Budget	Budget
	Number		2022-2023	2022-2023	2022-2023	2023-2024	2024-2025
606	650	Software	1,200	1,200	20	1,200	1,200
607	730	New Equip - Computers	0	0	0	0	0
608	810	Dues	800	800	0	800	800
609		TOTAL 2143	197,050	197,050	201,107	208,847	214,288
610							
611	2152	SPEECH THERAPY SERVICES					
612	110	Salaries	34,525	34,525	34,525	36,097	37,545
613	213	Life Insurance	75	75	69	78	81
614	220	FICA	2,641	2,641	2,356	2,761	2,872
615	231	Retirement - aide	4,854	4,854	4,854	4,884	5,080
616	250	Unemployment	31	31	6	28	25
617	260	Worker's Comp	104	104	97	108	98
618	290	Longevity	0	0	0	0	0
619	300	Prof & Tech Services	32,853	32,853	35,144	50,274	51,782
620	610	Supplies	1,100	1,100	106	400	700
621		TOTAL 2152	76,183	76,183	77,157	94,630	98,183
622							
623	2162	PHYSICAL THERAPY					
624	300	Prof & Tech Services	11,856	11,856	5,159	15,084	22,610
625			11,856	11,856	5,159	15,084	22,610
626							
627	2163	OCCUPATIONAL THERAPY					
628	110	Salaries	0	0	0	0	0
629	213	Life Insurance	0	0	0	0	0
630	220	FICA	0	0	0	0	0
631	231	Retirement-non-teacher	0	0	0	0	0
632	232	Retirement - teacher	0	0	0	0	0
633	250	Unemployment	0	0	0	0	0
634	260	Worker's Comp	0	0	0	0	0
635	290	Longevity	0	0	0	0	0
636	300	Prof & Tech Services	40,888	40,888	44,119	49,514	57,558
637	610	Supplies	700	700	0	500	500
638		TOTAL 2163	41,588	41,588	44,119	50,014	58,058
639							
640	2190	SUPPORT SERVICES-OTHER					
641	2190.300	Prof & Tech Svs - Assemblies	3,000	3,000	0	3,000	3,000
642							
643							

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		PEMI-BAKER REGIONAL SCHOOL DISTRICT					
		2024-2025 Budget					
			Adopted	Adjusted	Actual	Adopted	Adopted
	Account	Description	Budget	Budget	Expenses	Budget	Budget
	Number		2022-2023	2022-2023	2022-2023	2023-2024	2024-2025
644	2200	SUPPORT SERVICES - INSTRUCTIONAL STAFF					
645	2210.240	SupportStaffCrseReimb.	18,000	18,000	1,834	19,000	19,000
646	2211.110	Summer Curr.Salaries	3,000	3,000	5,253	5,000	5,000
647	2211.220	Summer Curriculum FICA	230	230	399	383	383
648	2211.231	Summer Curr. Retirement	1	1	0	1	1
649	2211.232	Summer Curri Retirement	631	631	1,104	982	982
650	2212.320	Instructional/Curr Develop	2,000	2,000	2,345	2,000	2,000
651	2213.240	Course/Meetings Reimburse	41,955	41,955	45,038	45,000	45,000
652	2213.241	Certification for Coaches	2,000	2,000	2,000	2,000	2,000
653	2213.650	Software	3,125	3,125	0	1	1
654		TOTAL 2200	70,942	70,942	57,973	74,367	74,367
655							
656	2221	EDUCATIONAL MEDIA SERVICES					
657	110	Salaries	67,938	67,938	67,894	70,342	73,534
658	213	Life Insurance	66	66	66	66	60
659	220	FICA	5,228	5,228	5,135	5,416	5,667
660	232	Retirement - teacher	14,365	14,365	14,355	13,903	14,550
661	250	Unemployment	43	43	6	43	43
662	260	Worker's Comp	205	205	192	212	193
663	290	Longevity	400	400	400	450	550
664		TOTAL 2221	88,245	88,245	88,048	90,432	94,597
665							
666	2223	AUDIO VISUAL					
667	430	Repairs & Maintenance	500	500	419	500	500
668	610	Supplies	1,000	1,000	0	1,000	3,000
669	650	Software	7,950	7,950	2,534	9,250	9,250
670	730	New Equipment	2,000	2,000	2,256	2,000	2,000
671	735	Replacement of Equipment	1,000	1,000	800	1,000	1,000
672		TOTAL 2223	12,450	12,450	6,008	13,750	15,750
673							
674	2290	LIBRARY INSTRUCTIONAL STAFF					
675	110	Salaries	25,839	25,839	25,463	27,292	29,091
676	213	Life Insurance	56	56	51	59	63
677	220	FICA	1,977	1,977	1,784	2,088	2,225
678	231	Retirement - non-teacher	3,633	3,633	3,580	3,693	3,936
679	250	Unemployment	31	31	6	28	25
680	260	Worker's Comp	78	78	72	82	76
681	610	Supplies	3,500	3,500	4,566	3,500	3,500
682	641	Books & Media	16,000	16,000	14,940	16,000	12,000
683	646	Periodicals	13,000	13,000	12,596	13,000	15,000
684	650	Software	1,500	1,500	1,414	1,500	1,500

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	PEMI-BAKER REGIONAL SCHOOL DISTRICT						
	2024-2025 Budget						
			Adopted	Adjusted	Actual	Adopted	Adopted
	Account	Description	Budget	Budget	Expenses	Budget	Budget
	Number		2022-2023	2022-2023	2022-2023	2023-2024	2024-2025
685	730	New Equipment	1	1	0	1	1
686	735	Replace Equipment	1	1	0	1	1
687		TOTAL 2290	65,616	65,616	64,472	67,244	67,418
688							
689	2310	SCHOOL BOARD SERVICES					
690	110	Salaries	13,500	13,500	12,500	13,500	13,500
691	220	FICA	1,033	1,033	956	1,033	1,033
692	329	Prof. & Ed. Services	1	1	0	1	1
693	520	E & O Insurance	1	1	0	1	1
694	540	Advertising	5,000	5,000	970	5,000	5,000
695	550	Printing	1	1	0	1	1
696	580	Travel	2,000	2,000	0	2,000	2,000
697	610	Supplies	3,500	3,500	1,900	3,500	3,500
698	650	Software	2,700	2,700	0	2,700	2,700
699	810	Dues	4,200	4,200	4,159	4,200	4,200
700	2310.840	Contingency Fund	1,000	1,000	0	1,000	1,000
701		TOTAL 2311	32,936	32,936	20,486	32,936	32,936
702							
703	2312	SCHOOL BOARD SECRETARY					
704	120	Salaries	0	0	0	0	0
705	220	FICA	0	0	0	0	0
706	231	Retirement	0	0	0	0	0
707	260	Worker's Comp	0	0	0	0	0
708		TOTAL 2312	0	0	0	0	0
709							
710	2313	TREASURER					
711	110	Salaries	5,000	5,000	5,000	5,000	5,000
712	220	FICA	383	383	383	383	383
713	534	Postage	900	900	0	900	900
714	610	Supplies	75	75	61	75	75
715	890	Miscellaneous Expenses	1	1	0	1	1
716		TOTAL 2313	6,359	6,359	5,443	6,359	6,359
717							
718	2314	ELECTION SERVICES					
719	110	Moderator's Salary	200	200	100	200	200
720	120	Sup of Checklist/Ballot Clerk	800	800	765	800	800
721	550	Ballots & Sch Dist Reports	3,200	3,200	2,308	3,200	3,200
722		TOTAL 2314	4,200	4,200	3,173	4,200	4,200
723							
724	2317	AUDIT					
725	2317.330	Prof & Tech Services - Fees	7,500	7,500	14,000	12,000	12,000

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		PEMI-BAKER REGIONAL SCHOOL DISTRICT					
		2024-2025 Budget					
			Adopted	Adjusted	Actual	Adopted	Adopted
	Account	Description	Budget	Budget	Expenses	Budget	Budget
	Number		2022-2023	2022-2023	2022-2023	2023-2024	2024-2025
726							
727	2318	LEGAL					
728	2318.300	Prof & Tech Services - Fees	10,000	10,000	16,295	10,000	10,000
729							
730	2321	OFFICE OF SUPERINTENDENT SERVICES					
731	2321.330	Prof&TechSAUSupport	567,499	567,499	567,499	584,850	605,045
732							
733	2331	TECHNOLOGY COORDINATOR					
734	110	Salaries	122,451	122,451	135,885	135,025	138,661
735		Summer Hours	10,000	10,000	0	10,000	10,000
736	213	Life Insurance	115	115	132	132	120
737	214	LTD Insurance	600	600	587	662	679
738	220	FICA	10,133	10,133	9,904	11,094	11,373
739	231	Retirement - non-teacher	18,623	18,623	19,105	19,622	20,114
740	232	Retirement - teacher	0	0	0	0	0
741	240	Course Reimb.	2,500	2,500	1,099	2,500	2,500
742	250	Unemployment	62	62	12	56	50
743	260	Worker's Comp	397	397	383	435	387
744	300	Contracted Services	1,000	1,000	0	1,000	0
745		TOTAL 2331	165,881	165,881	167,107	180,526	183,884
746							
747	2333	CAREER TECH. DIRECTOR'S OFFICE					
748	110	Salaries	96,377	96,377	102,808	102,268	105,336
749	213	Life Insurance	66	66	66	66	60
750	214	LTD Insurance	472	472	501	501	516
751	220	FICA	7,373	7,373	7,472	7,824	8,058
752	232	Retirement - teacher	20,258	20,258	21,497	20,085	20,688
753	240	Course Reimbursement	2,500	2,500	2,346	2,500	2,500
754	250	Unemployment	31	31	6	28	25
755	260	Worker's Comp	289	289	290	307	274
756	300	Professional & Tech. Services	1	1	0	1	1
757	610	Supplies	500	500	0	500	500
758	646	Periodicals	0	0	0	0	0
759	647	Professional Books	0	0	0	0	0
760	810	Dues	400	400	0	400	400
761		TOTAL 2333	128,267	128,267	134,985	134,480	138,358
762							

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		PEMI-BAKER REGIONAL SCHOOL DISTRICT					
		2024-2025 Budget					
			Adopted	Adjusted	Actual	Adopted	Adopted
	Account	Description	Budget	Budget	Expenses	Budget	Budget
	Number		2022-2023	2022-2023	2022-2023	2023-2024	2024-2025
763	2334	Applied Tech - Staff					
764	110	Salaries	43,897	43,897	0	1	1
765	213	Life Insurance	95	95	0	1	1
766	220	FICA	3,410	3,410	0	1	1
767	231	Retirement non-teacher	6,267	6,267	0	1	1
768	250	Unemployment	62	62	0	1	1
769	260	Worker's Comp	134	134	0	1	1
770	290	Longevity	675	675	0	1	1
771		TOTAL 2333	54,540	54,540	0	7	7
772							
773	2410	PRINCIPAL'S OFFICE (Principal, Assistant Principal, Athletic Director)					
774	110	Salaries	319,500	319,500	336,340	336,340	313,794
775	213	Life Insurance	25,198	25,198	25,165	25,198	180
776	214	LTD Insurance	1,183	1,183	1,441	1,215	1,538
777	220	FICA	24,442	24,442	25,014	25,730	24,005
778	231	Retirement - Employee	0	0	12,420	0	12,430
779	232	Retirement - Teacher	61,730	61,730	52,130	60,660	43,585
780	240	Course Reimbursement	9,000	9,000	3,515	9,000	9,000
781	250	Unemployment	92	92	18	84	76
782	260	Worker's Comp	959	959	950	1,009	816
783	430	Repairs & Maintenance	500	500	0	500	0
784	442	Rental of Equipment	0	0	0	0	0
785	534	Postage	9,000	9,000	10,125	5,000	10,000
786	550	Printing	3,000	3,000	863	3,000	3,000
787	580	Travel	3,000	3,000	2,418	3,000	3,000
788	610	Supplies	5,000	5,000	2,912	5,000	3,000
789	650	Software	4,699	4,699	176	3,073	7,964
790	730	New Equip - Computers	0	0	0	0	0
791	810	Dues	2,000	2,000	657	1,000	1,000
792	811	NEASC Dues	5,000	5,000	4,130	5,000	5,000
793	895	Graduation Expenses	20,000	20,000	18,429	20,000	22,000
794		TOTAL 2410	494,303	494,303	496,704	504,809	460,388
795							
796	2411	SECRETARIAL SERVICES					
797	110	Salaries	174,933	174,933	155,258	153,312	160,367
798	213	Life Insurance	306	306	227	255	255
799	220	FICA	13,537	13,537	11,742	11,728	12,268
800	231	Retirement - non-teacher	24,880	24,880	21,829	20,743	21,698
801	240	Professional Development	1	1	0	1	1
802	250	Unemployment	123	123	18	84	76
803	260	Worker's Comp	531	531	438	460	404

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		PEMI-BAKER REGIONAL SCHOOL DISTRICT					
		2024-2025 Budget					
			Adopted	Adjusted	Actual	Adopted	Adopted
	Account	Description	Budget	Budget	Expenses	Budget	Budget
	Number		2022-2023	2022-2023	2022-2023	2023-2024	2024-2025
804	290	Longevity	2,025	2,025	0	0	0
805	730	New Equip - Computers	0	0	0	0	0
806		TOTAL 2411	216,336	216,336	189,513	186,583	195,069
807							
808	2515	FINANCIAL. ACCT.					
809	300	Prof & Tech Services	3,500	3,500	2,974	3,500	3,500
810							
811	2620	CUSTODIAL SERVICES					
812	110	Salaries	379,874	379,874	329,627	409,294	385,479
813	120	Sub Salaries	20,000	20,000	56,058	20,000	20,000
814	213	Life Insurance	757	757	499	821	769
815	214	LTD Insurance	353	353	270	276	303
816	220	FICA	30,590	30,590	29,076	32,841	31,019
817	231	Retirement - non-teacher	53,410	53,410	49,995	55,377	52,155
818	250	Unemployment	277	277	55	280	227
819	260	Worker's Comp	9,117	9,117	9,256	9,496	8,095
820	300	Prof & Tech Services	95,000	95,000	56,556	95,000	99,500
821	340	Technical Services	9,212	27,428	33,667	9,000	9,900
822	411	Water & Sewerage	16,500	16,500	25,228	18,975	27,751
823	411.39	Voc Water & Sewerage	1	1	0	1	0
824	421	Rubbish Rem&Chem Disp.	15,000	15,000	15,674	28,750	28,750
825	430	Repairs & Maintenance	75,000	89,140	206,919	85,000	85,000
826	431	Comp License/Virus Prot.	12,111	12,111	22,196	20,661	20,000
827	442	Rental of Equipment	1	1	2,013	200	220
828	520	Property & Liability Ins.	47,524	47,524	46,370	51,801	56,463
829	531	Telephone	16,000	16,000	14,408	14,500	15,950
830	532	Internet Access Service	20,000	20,000	8,758	22,000	22,000
831	580	Travel Reimbursement	100	100	2,111	200	220
832	610	Supplies	77,000	98,955	81,601	87,500	91,250
833	621	Natural Gas	25,000	25,000	28,893	30,000	34,200
834	622	Electricity	150,000	150,000	151,104	150,000	154,000
835	624	Heating	50,000	50,000	42,482	50,000	55,000
836	650	Software	550	550	0	600	10,320
837	700	Mat Repairs to Bld & Grounds	5,500	5,500	1,200	69,250	76,175
838	710	Property & Grounds Mat	1	1	0	1	1
839	730	New Equipment	1	41,929	13,495	10,000	10,000
840	735	Replacement of Equipment	1	1	49,008	1	38,000
841	738	Repl Comp & Netwk Equip	112,040	112,040	4,487	120,000	1
842		TOTAL 2620	1,220,920	1,317,158	1,281,008	1,391,825	1,332,748
843							

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		PEMI-BAKER REGIONAL SCHOOL DISTRICT					
		2024-2025 Budget					
			Adopted	Adjusted	Actual	Adopted	Adopted
	Account	Description	Budget	Budget	Expenses	Budget	Budget
	Number		2022-2023	2022-2023	2022-2023	2023-2024	2024-2025
844	2630	CARE & UPKEEP OF GROUND SERVICES					
845	300	Contracted Personnel	129,734	129,734	130,066	134,847	138,600
846	422	Plowing	19,000	19,000	17,898	22,000	22,000
847	430	Repairs & Maintenance	20,500	20,500	20,060	29,500	27,268
848	443	Rental	1,000	1,000	2,093	6,000	6,600
849	450	Building Improvement	1	1	0	1	1
850	520	Ski Jump Liability Insurance	10,000	10,000	9,999	11,000	10,000
851	610	Supplies	25,000	25,000	25,827	25,000	28,925
852	621	Propane	1,500	1,500	0	1,500	1,710
853	622	Electricity	4,000	4,000	0	4,000	4,000
854	730	New Equipment	75,500	129,687	120,999	1	1
855	735	Replacement of Equipment	190,000	190,000	119,056	1	1
856		TOTAL 2630	476,235	530,422	445,998	233,850	239,106
857							
858	2700	STUDENT TRANSPORTATION SERVICES					
859	2720.510	Bus Transportation	440,032	440,032	417,181	470,000	567,619
860	2720.730	Bus Purchase	1	1	0	1	1
861	2722.510	Special Education	438,875	438,875	302,320	434,582	492,546
862	2723.510	Voc Transportation	1	1	0	1	0
863	2723.610	Voc Van Gasoline	1	1	0	1	1
864	2724.510	Athletic Programs	95,000	95,000	98,195	95,000	1
865	2725	Field Trips					
866	510.00	Guidance	1,500	1,500	832	1,500	1,500
867	510.05	English	1,500	1,500	698	1,500	1,500
868	510.06	French	500	500	82	500	500
869	510.07	Health Science	1,800	1,800	0	3,300	3,000
870	510.12	Co-Curricular/Music	2,000	2,000	2,110	2,000	2,000
871	510.13	Science	8,000	8,000	1,031	7,500	7,500
872	510.16	Drafting	1,500	1,500	0	1,500	500
873	510.18	Regular Education	0	0	1,778	1	1
874	510.19	Special Education	5,270	5,270	6,046	5,380	5,370
875	510.22	Computer Graphics/Photo	0	0	0	0	500
876	510.23	Spanish	1,000	1,000	0	1,200	1,200
877	510.25	Autos	500	500	0	500	500
878	510.26	Culinary Arts	500	500	0	500	500
879	510.70	Theatre	1,000	1,000	0	1,000	2,000
880	510.72	Outdoor Rec Leadership	0	0	0	18,000	18,000
881	2790.510	Other Student Transport	1	1	2,759	1	1
882		TOTAL 2700	998,981	998,981	833,032	1,043,967	1,104,740
883							

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	PEMI-BAKER REGIONAL SCHOOL DISTRICT						
	2024-2025 Budget						
			Adopted	Adjusted	Actual	Adopted	Adopted
	Account	Description	Budget	Budget	Expenses	Budget	Budget
	Number		2022-2023	2022-2023	2022-2023	2023-2024	2024-2025
884	2800	SUPPORT SERVICES					
885	300	Professional & Tech. Ser	68,630	68,630	69,329	73,355	75,556
886							
887	3100	FOOD SERVICE DIR. SERVICES					
888	3100.431	Computer Licensing	1	1	0	1	1
889	3100.735	Replace of Equipment	1	1	0	1	1
890			2	2	0	2	2
891	4100	SITE ACQUISITION SERVICES					
892	4100.710	Purchase of Land	1	1	0	1	1
893	4600	CONSTRUCTION/BUILDING SERVICES					
894	430	Improve/Reprs & Maint	1	1	8,784	1	1
895	450	Construction Services	1	1,100,242	994,327	1	1
896		TOTAL 4600	2	1,100,243	1,003,111	2	2
897	4900	OTHER FACILITIES ACQUISITION					
898	733	Buildings/New Furn.	0	0	0	1	1
899		TOTAL 4900	0	0	0	1	1
900							
901	5100	DEBT SERVICE					
902	5120.830	Interest	145,857	145,857	145,857	128,045	110,156
903	5110.910	Principal	421,880	421,880	421,880	425,163	429,034
904		TOTAL 5100	567,737	567,737	567,737	553,208	539,190
905							
906	5200	FUND TRANSFERS					
907	5221.930	Transfer to Food Service Fund	0	0	0	1	1
908		TOTAL 5200	0	0	0	1	1
909	5390	TRANSFER TO OTHER ELEMENTS					
910	5390.930	Transfer to Other Funds	0	0	0	0	0
911							
912	HEALTH INSURANCE SUMMARY		1,861,439	1,838,439	1,811,635	2,000,958	2,185,470
913	DENTAL INSURANCE SUMMARY		53,772	53,772	49,881	53,575	55,078
914							
915		TOTAL DISTRICT FUNDS	16,476,204	17,531,344	16,119,030	17,028,789	17,551,953
916							
917		Voc Ed (Perkins)	1	1		1	1
918		Title VI	10,000	10,000		10,000	10,000
919		Adult Basic Education/GED	4,000	4,000		4,000	4,000
920		Drug Free Schools	1	1		1	1
921		Other	1	1		1	1
922		TOTAL GRANT FUNDS	14,003	14,003	0	14,003	14,003
923		TOTAL FOOD SVS FUNDS	290,000	290,000		325,000	325,000
924		GRAND TOTAL	16,780,207	17,835,347	16,119,030	17,367,792	17,890,956

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		PEMI-BAKER REGIONAL SCHOOL DISTRICT					
		2024-2025 Budget					
			Adopted	Adjusted	Actual	Adopted	Adopted
	Account	Description	Budget	Budget	Expenses	Budget	Budget
	Number		2022-2023	2022-2023	2022-2023	2023-2024	2024-2025
925							
946							
947		FUNCTION SUB TOTALS					
948	1100	Regular Education	4,343,507	4,246,738	4,292,291	4,469,759	4,394,511
949	1200	Special Education	2,712,563	2,710,563	1,782,640	2,789,855	3,188,646
950	1300	Applied Technology Programs	674,722	631,536	647,172	805,224	761,362
951	1400	Co-Curr./Athletics/Summer Schl	640,735	610,163	599,731	682,506	697,065
952	1600	Evening Enrichment	0	0	0	0	0
953	2120	Guidance/Drug & Alcohol Int.	500,859	500,859	488,983	524,500	545,405
954	2130	Health Services	97,848	97,848	84,259	128,582	133,051
955	2140	Psychological Services	197,050	197,050	201,107	208,847	214,288
956	2160	Speech/OT/PT/Services	129,627	129,627	126,435	159,728	178,851
957	2190	Assemblies	3,000	3,000	0	3,000	3,000
958	2210	Improvement of Instruction	70,942	70,942	57,973	74,367	74,367
959	2220	Library Services	166,311	166,311	158,529	171,426	177,765
960	2310	School Board Services	60,995	60,995	59,397	65,495	65,495
961	2320	SAU Services	567,499	567,499	567,499	584,850	605,045
962	2330	AppliedTechDir.&Tech.Coor.	348,688	348,688	302,093	315,013	322,249
963	2400	Principal Office	710,639	710,639	686,217	691,392	655,457
964	2500	Financial Acct.	3,500	3,500	2,974	3,500	3,500
965	2600	Custodial Services	1,697,155	1,847,581	1,727,005	1,625,675	1,571,854
966	2700	Transportation	998,981	998,981	833,032	1,043,967	1,104,740
967	2800	Support Services	68,630	68,630	69,329	73,355	75,556
968	4000	Building Improvements	3	1,100,244	1,003,111	4	4
969	5100	Principal & Interest	567,737	567,737	567,737	553,208	539,190
970	5200	Food Service	2	2	0	3	3
971		Transfer to Other Elements	0	0	0	0	0
972		Health Ins. Summary	1,861,439	1,838,439	1,811,635	2,000,958	2,185,470
973		Dental Ins. Summary	53,772	53,772	49,881	53,575	55,078
974		Total District Funds	16,476,204	17,531,344	16,119,030	17,028,789	17,551,953
975		Federal Fund	14,003	14,003		14,003	14,003
976		Food Service Fund	290,000	290,000		325,000	325,000
977							
978		Grand Total	16,780,207	17,835,347	16,119,030	17,367,792	17,890,956

**Pemi-Baker Regional School District
2024/2025 Revenue Estimates**

	<u>2023-2024 Tax Basis</u>	<u>2024-2025 Projected</u>
<u>General Fund</u>		
Unreserved Fund Balance	357,823	150,000
Revenue From State Sources		
Catastrophic Aid	61,840	
Equitable Education Aid	2,733,027	2,740,296
Vocational Tuition	1	1
Restricted Thermal Recs	15,000	15,000
Revenue From Federal Sources		
Medicaid	50,000	50,000
Vocational	0	0
Local Revenue Other Than Taxes		
Tuition-Regular & Special Ed.	278,000	425,882
Tuition-Vocational	0	0
Tuition-Evening Enrichment	0	0
Earnings on Investments	2,000	2,000
Co-Curricular	30,000	30,000
Miscellaneous	1,097	0
Total General Fund Revenues	<u>3,528,788</u>	<u>3,413,179</u>
<u>Federal Fund Revenue</u>		
IDEA	140,000	140,000
Title 1	175,000	175,000
Vocational Education~Perkins	45,000	45,000
Title VI	10,000	10,000
Adult Basic Education	4,000	4,000
Drug Free Schools	1	1
Other Federal/State Grants	2	2
Total Federal Fund Revenue	<u>374,003</u>	<u>374,003</u>
<u>Food Service Revenue</u>		
Child Nutrition/Hot Lunch Program	325,000	325,000
Total School Revenue	4,227,791	4,112,182
District Appropriation	<u>17,367,792</u>	<u>17,890,956</u>
District Assessment	<u>13,140,001</u>	<u>13,778,774</u>